

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

|                                       |   |                         |
|---------------------------------------|---|-------------------------|
| -----X                                |   |                         |
| In re                                 | : | Chapter 11              |
| LEHMAN BROTHERS HOLDINGS INC., et al. | : | Case No. 08-13555 (JMP) |
|                                       | : |                         |
| Debtors                               | : | Jointly Administered    |
| -----X                                |   |                         |

|                               |   |                         |
|-------------------------------|---|-------------------------|
| In re                         | : | Chapter 11              |
| LEHMAN BROTHERS HOLDINGS INC. | : | Case No. 08-13555 (JMP) |
|                               | : |                         |
| Debtor                        | : |                         |
| -----X                        |   |                         |

**NOTICE OF TRANSFER OF CLAIM  
PURSUANT TO RULE 3001(e)(2)**

A CLAIM HAS BEEN FILED IN THIS CASE (**Lehman Brothers Holdings Inc., Debtor, Case No. 08-13555**) or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Merrill Lynch Credit Products, LLC  
Name of Transferee

Abaxbank S.p.A.  
Name of Transferor

Proof of Claim Amount  
\$14,914,322.00

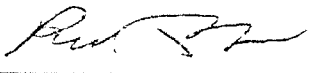
Proof of Claim No.  
16060

You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Transferee at the address below.

TRANSFeree: Merrill Lynch Credit Products, LLC  
Address: Attn: Gary S. Cohen/Ronal Torok  
c/o Bank of America Merrill Lynch  
Bank of America Tower – 3<sup>rd</sup> Floor  
One Bryant Park  
New York, New York 10036  
Phone: 646-855-7450  
Fax: 646-736-5233  
Email: g.cohen@baml.com/ron.torok@baml.com

I declare under penalty of perjury that the information provided in this evidence and notice is true and correct to the best of my knowledge and belief.

**Merrill Lynch Credit Products, LLC**

By:   
Name: Ronald Torok  
Title: Vice President

Date: February 18, 2010

*Penalty for making a false statement: fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.*

**EVIDENCE OF TRANSFER OF CLAIM**

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Abaxbank S.p.A.

Abaxbank S.p.A., a private company organized under the laws of Italy, with offices located at Corso Monforte, 34, Milano, 20122 Italy ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Merrill Lynch Credit Products, LLC, its successors and assigns, with offices located at c/o Bank of America Merrill Lynch, Bank of America Tower, 3<sup>rd</sup> Floor, One Bryant Park, New York, NY 10036 ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS HOLDINGS INC. (and its affiliates) in the amount of \$14,914,322, docketed as Claim No. 16060 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional assignment and sale and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the 16<sup>th</sup> day of February, 2010.

**ABAXBANK S.p.A.**

WITNESS:

Simona Locatelli

Name: Simona Locatelli  
Title: Head of Legal Department

By: Rossano Zanichelli  
(Signature of authorized corporate officer)

Name: Rossano Zanichelli  
Title: Head of Global Markets  
Tel.: ++ 39 02 77426782

**MERRILL LYNCH CREDIT PRODUCTS, LLC**

WITNESS:

Gary S Cohen  
(Signature)

Name: Gary S Cohen  
Title: Gary S Cohen  
(Print name and title of witness)

By: Ron Torok  
(Signature of authorized corporate officer)

Name: Ron Torok  
Title: Director  
Tel.: 646-855-7450